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9 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2010-6

12 **BRIAN BRELJE, AN ACCOUNTANCY**
13 **CORPORATION**
14 **1590 South Coast Highway, Suite 16**
Laguna Beach, CA 92651

A C C U S A T I O N

15 **Certified Public Accountancy Corporation**
16 **Certificate No. COR 1417**

17 Respondent.

18
19 Complainant alleges:

20 **PARTIES**

21 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
22 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

23 2. On or about September 5, 1980, the California Board of Accountancy (Board) issued
24 Certified Public Accountancy Corporation Certificate Number COR 1417 to Brian Brelje, An
25 Accountancy Corporation (Respondent). The Certified Public Accountancy Corporation
26 Certificate expired on October 1, 2008, and has not been renewed.

27 3. On or about June 1, 1979, the Board issued Certified Public Accountant Certificate
28 No. 27696 to Brian Brelje (Brelje). Accusation No. AC-2006-25 was filed on July 13, 2006, and

1 the Board issued their Default Decision and Order revoking Brelje's Certified Public Accountant
2 Certificate on January 7, 2007.

3 **JURISDICTIONAL STATUTES**

4 4. This Accusation is brought before the Board under the authority of the following
5 laws.

6 5. Section 5050, subdivision (a), of the Code provides that no person shall engage in the
7 practice of public accountancy in this state unless the person is the holder of a valid permit to
8 practice public accountancy issued by the Board.

9 6. Section 5051 of the Code states, in pertinent part:

10 Except as provided in Sections 5052 and 5053, a person shall
11 be deemed to be engaged in the practice of public accountancy within
12 the meaning and intent of this chapter if he or she does any of the
13 following:

14 (a) Holds himself or herself out to the public in any manner as
15 one skilled in the knowledge, science, and practice of accounting,
16 and as qualified and ready to render professional service therein as
17 a public accountant for compensation.

18 (b) Maintains an office for the transaction of business as a
19 public accountant.

20 "... "

21 7. Section 5100(g) of the Code states that after notice and hearing the Board may revoke,
22 suspend, or refuse to renew any permit or certificate for unprofessional conduct that include, but
23 is not limited to, willful violation of this chapter [California Accountancy Act] or any rule or
24 regulation promulgated by the Board.

25 8. Section 5154 of the Code states that each director, shareholder, and officer of an
26 accountancy corporation shall be a licensed person as defined in the Moscone-Knox Professional
27 Corporation Act, or a person licensed to render the same professional services in the jurisdiction
28 in which the person practices.

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9. Section 5156 of the Code states that an accountancy corporation shall not do or fail to do any act the doing of which or the failure to do which would constitute unprofessional conduct under any statute, rule or regulation now or hereafter in effect.

10. Section 118, subdivision (b), of the Code provides that the expiration of a license shall not deprive the Board of jurisdiction to proceed with a disciplinary action during the period within which the license may be renewed, restored, reissued or reinstated.

COST RECOVERY STATUTE

11. Section 125.3 of the Code provides, in pertinent part, that the Board may request the administrative law judge to direct a licensee found to have committed a violation or violations of the licensing act to pay a sum not to exceed the reasonable costs of the investigation and enforcement of the case.

FACTS

12. On or about April 14, 2009, Board Investigative CPA MacGregor went to Respondent's office in Laguna Beach, California. Investigator MacGregor observed office signage and mail box information reflecting the use of the CPA designation with Brelje's name. Once inside, she obtained one of Respondent's business cards reflecting the use of the corporation name. Investigator MacGregor also observed tax returns awaiting either review or pickup by clients.

FIRST CAUSE FOR DISCIPLINE

(Practicing Without a Valid Permit)

13. Respondent is subject to disciplinary action under sections 5050(a), 5051, and 5154 of the Code in that he was practicing public accountancy without a valid permit as described in paragraph 12, above

SECOND CAUSE FOR DISCIPLINE

(Violation of the California Accountancy Act)

14. Respondent is subject to disciplinary action under section 5100(g) of the Code in that he willfully violated provisions of the California Accountancy Act as described in paragraph 12, above.

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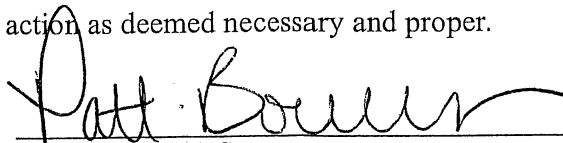
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3. Taking such other and further action as deemed necessary and proper.

DATED:

7/15/2010



PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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